

BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
CAPITOL INDUSTRIES - EMI, INC.) No. 81N-1021-SS

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed November 30, 1989, by Capitol Industries, EMI, Inc. for rehearing of its appeal from the action of the Franchise Tax Board, we are of the opinion that none of the grounds set forth in the petition or claims made in the self-serving and essentially cumulative depositions submitted for the first time with the petition constitute cause for the granting thereof. Moreover, no reason appears why matters raised for the first time in the petition could or should not have been raised in the appeal. Accordingly, it is hereby ordered that the petition be and the same is denied and that our order of October 31, 1989, be and the same is hereby affirmed.

Done at Sacramento, California, this 6th day of March, 1990, by the State Board of Equalization, with Board Members Mr. Collis, Mr. Dronenburg, Mr. Bennett, Mr. Carpenter and Ms. Scott present.

Conway H. Collis, Chairman
Ernest J. Dronenburg, Jr., Member
William M. Bennett, Member
Paul Carpenter, Member
Windie Scott+, Member

*For Gray Davis, per Government Code section 7.9